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BY ECF

Honorable Lewis A. Kaplan  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007  
KaplanNYSDChambers@nysd.uscourts.gov

August 5, 2021

Re: *In re Customs and Tax Administration of the Kingdom of Denmark*  
*(Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK)*

Dear Judge Kaplan:

We write on behalf of plaintiff Skatteforvaltningen to update the Court on the status of foreign proceedings referenced in the parties' July 21, 2021 Joint Status Report on Foreign Actions (ECF No. 650) and July 29, 2021 Joint Report on the Status and Proposed Schedule for the Completion of Discovery (ECF No. 651). On August 5, 2021, the Dubai International Financial Centre Court rejected the application of Elysium Global (Dubai) Limited and Elysium Properties Limited to prevent SKAT or other parties from using the documents obtained from Elysium in litigation in various jurisdictions around the globe, including the United States. A copy of the decision is attached as Exhibit A. In addition, the two pending administrative appeals to the Danish High Court referenced in the July 21, 2021 Status Report have now been withdrawn by the respective pension plans. To the extent the defendants' proposal to stay expert discovery was based on the pendency of either the DIFC application or the two Danish administrative appeals, those grounds no longer exist.

Respectfully submitted,

/s/ Marc A. Weinstein  
Marc A. Weinstein

cc: All counsel of record (via ECF)